

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

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|--------------------------------------|---|--|
| In the Matter of: |) | |
| |) | |
| TODD'S BY THE BRIDGE, INC. |) | Case No. <u>14-21530-GLT</u> |
| |) | |
| Debtor, |) | Chapter 7 |
| Rosemary C. Crawford, Trustee |) | |
| Movant, |) | Doc. No. |
| |) | |
| Internal Revenue Service, |) | Hearing Date: 10/26/2017 @ 10:30 am |
| PA Department of Revenue |) | |
| Respondents. |) | |

**MOTION TO DETERMINE TAX LIABILITY PURSUANT
TO SECTION 505(a) OF THE BANKRUPTCY CODE**

AND NOW COMES, Rosemary C. Crawford, Trustee in the above-captioned case, and shows the Court as follows:

1. Debtor filed a petition for relief under Chapter 7 of the Bankruptcy Code.
2. The Trustee was duly appointed, and recovered certain monies for the benefit of the Bankruptcy Estate.
3. This Court has jurisdiction and authority to determine tax liability pursuant to 11 U.S.C. §505(a).
4. The Trustee requests a determination of the estate's tax liability pursuant to 11 U.S.C. §505(a).
5. The Trustee seeks to propose distribution to pay creditors.
6. In order to finalize this case it is imperative that a final determination be made that the tax liabilities of the estate are fixed as stated in the tax returns filed.

7. The tax returns were filed by the Trustee on 6/15/2016 -- via correspondence to the Internal Revenue Service Centralized Insolvency Operation- showing that \$0.00 taxes are owed. The tax returns are attached as **Exhibit “A”**.

8. The tax returns were filed by the Trustee on 6/15/2016 -- via correspondence to the Pennsylvania Department of Revenue- showing that \$0.00 taxes are owed. The PA tax returns are attached as **Exhibit “B”**.

9. The Trustee believes that the Court should determine that no monies are due to the respondent, Internal Revenue Service or the Pennsylvania Department of Revenue. Furthermore, the Trustee and the estate are discharged from any liability for any further tax due to the Internal Revenue Service or the Pennsylvania Department of Revenue.

10. The Trustee believes that the Court should determine that no taxes are owed as indicated in this Motion by the Estate, and that the Trustee and the Estate are discharged from any liability for any further tax due.

WHEREFORE, Trustee moves that the Court enter an Order fixing the tax liability of the estate as set forth in the tax returns filed, and that the Trustee and the Debtor’s estate be discharged from any further tax liability and for any other relief that is just and proper.

Respectfully submitted,

/s/ Rosemary C. Crawford
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Dated August 18, 2017